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deposition process consisting of high density plasma chemical vapor deposition;

applying a protective mask on the insulation deposited in the element partitioning trench;

B1

etching the insulation deposited in the mask aligning trench to remove some of the insulation; and

flattening an upper surface of the semiconductor substrate.

7. (Twice Amended) A method for manufacturing a semiconductor device, the method comprising the steps of:

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forming a silicon oxide film on an upper surface of a semiconductor substrate;

forming a silicon nitride film on the silicon oxide film;

partially removing the silicon nitride film and the silicon oxide film;

forming an element partitioning trench and a mask aligning trench by etching the semiconductor substrate using a residue of the silicon nitride and silicon oxide films as a mask, wherein the element partitioning trench and the mask aligning trench have substantially the same depths;

simultaneously depositing a first layer of insulation and a second layer of insulation in the element partitioning trench and in the mask aligning trench, respectively, wherein the step of simultaneously depositing includes performing a chemical vapor deposition process consisting of high density plasma chemical vapor deposition;

coating the first insulation with a protective mask;

etching the second insulation so that a step is formed between an upper

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B2

surface of the semiconductor substrate and an upper surface of the second insulation; and

removing the protective mask.